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Nathan Goold 1905

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PERFECTING OR VALUATION LISTS OF KITTERY, MAINE, 1760

CONTRIBUTED BY NATHAN GOOLD

"A true Copy of the perfecting Lists whereby the Province Tax was made and proportioned by us the Subscribers on the Inhabitants & Estates rateable In Kittery Anno 1760.

Kittery May 27th 1761

Thomas Cutt
John Dennet
Elihu Gunnison
John P. Bartlet
Alexa^r Shapleigh
} *Selectmen or Assessors of Kittery.*

A Perfecting List for ye Year 1760 for that Part of ye Town Called ye Lower or first Parish In Kittery the first day of September

	Polls.	Total Value of Estates
Lady Mary Pepperrell		£110— 0—0
Edmon Moody	4	08— 0—0
Richd Keating	2	25———
Robt Orom	1	8— 0—
Widow Snow		7———
George Moody	1	5— 0—
John Stocker	1	3— 0—
Nathl Sparhawk Esq	1	110— 6—
Saml Rackief	1	5— 0—
Josh^a White	1	8— 0—
Wm Walker	1	8— 0—
Josiah Reary	1	8—10—
Math^w Vincent	1	12— 0—
Jona^n Vincent	1	2— 0—
Joseph Stevens	1	7— 0—
John Underwood	2	25— 0—
Nathl Tod	1	8— 0—

11515

Anna Dearing	1	10— 0—
Wm More	2	11— 0—
Roger Dearing	1	26— 0—
Roger Mitchell	0	10— 0—
Ebenr Dearing	1	8— 0—
Saml Lanfear	1	6— 0—
Charles Chaney	1	20— 0—
Richd Mitchell	2	9— 0—
John Kaswell	1	7— 0—
Jeames Kaswell	1	7— 0—
Wido Rackleef & Son	1	10— 0—
Andw Phillops	1	2— 0—
Timo Gearish	1	35———
Tho Furnald	1	17— 0—
Robart Parker	1	2— 0—6
Charles Foy	1	6— 0—0
Jno Foy	1	———
Jos Relling & Son Joseph	2	40— 0—
Stepn Sevey	1	30—14—
Saml Relling	1	2— 0—0
John Finny	1	4— 0—0
Saml Mitchell	1	25— 0—0
Clemt Dearing	2	24— 0—
Joslh Dearing	1	———
Richd Cutt Esqr & Son	2	106— 0—
Benjn Relling	1	6— 0—
John Tobie & Son	1	2— 0—
Nichs Weeks Junr	2	13— 0—
Wm Mitchell	1	15— 0—
Joseph Mitchell & Son	2	35— 0—
David Welch	2	5— 0—5
John Hiddin	0	12— 0—0
Nathl Hix	1	20— 0—0
Stepn Smith	1	17—12—0
Nichs Bryer & his Mother	1	10— 0—0
Joseph Gearish	1	100— 0—0
Robt Eltett Gearish	1	9— 0—0
Caleb Hutchings	1	33— 0—
John Norton	2	54— 0—0

Saml Norton	1	———
Wm Hutchings	1	5— 0.—
Nich^{s} Sevey	1	12— 0—0
Wm Dearing	2	63— 0—0
John Hutchings Ju^{r}	1	4— 0—0
Henery Barter	2	40— 0—0
John Bartter	1	———
Joseph Gunnison	1	30—18—0
John Gunnison	1	28— 0—0
Joseph Hutchings	2	27— 0—
John Wilson	1	———
Abra^{m} Chapman	1	8— 0—
Isaac Chapman	2	10— 0—
George Finex	0	20— 0—
John Finex	1	2— 0—0
Petter Lewis	1	65— 0—
Mos^{s} Wilson	2	78— 0—0
And^{w} Haley	3	20— 0—0
And^{w} Haley Ju^{r}	1	12— 0—0
Benjn Parker Esq	3	57— 9—0
Richd Fenix	1	35— 0—0
Wido Marth^{a} Jones	1	18— 0—0
Benjn Weeks	1	10— 0—0
Josh^{a} Hutchings	1	10— 0—0
Marjery Gunnison	—	10— 0—0
Benjn Gearish	1	6— 0—0
Jno Brodeen	1	2— 0—0
Hen^{y} Beeli	1	24— 0—
Saml Leech	1	6— 0—0
Saml Pray	1	28— 0—0
Saml Pray Ju^{r}	1	7— 0—0
Eben^{r} Pray	1	7— 0—0
Francis Winkly	1	8— 0—0
Eno^{h} Stevens	1	10— 0—0
Nathl Hooper	1	6———
Elihu Gunnison	3	33— 0—0
Mary Whipple	—	63— 0—0
Eben^{r} Furnald	1	23—16—0
Jon^{n} Furnald	1	4— 0—0

Eben^{r} Furnald Ju^{r}	1	4———
Benjn Furnald	2	12— 0—0
Joseph Furnald	1	12— 0—0
Th^{o} Tripe	2	12— 0—0
Jona^{n} Dain	2	13— 0—0
Joseph Dain	1	11— 0—0
Saml Newmarch	2	25— 0—0
Wm Stimson	2	16— 0—0
Elex^{r} Jones	0	12— 0—0
Elex^{r} Jones Ju^{r}	1	2— 0—0
Joseph Poakswell for Capt Jno Mewmarch's Estate	1	40— 0—0
Saml Furnald	1	10— 0—0
John Furnald	1	11— 0—0
Roland Jenkins	2	11— 0—0
Nathl Mendom's Estate	—	28— 0—0
Jos Weeks Ju^{r}	1	15— 0—0
Richd Peary	1	2— 0—0
Farbour Allin	1	6— 0—0
Benjn Mugridge	1	24— 0—0
Willm Furnald's Island	—	28— 0—0
Mark Furnald	2	13— 0—0
Marcy Bellemee	—	6— 0—0
Edwd More	1	3— 0—0
Edwd Webber	1	4— 0—0
Wm Gerrish	1	4— 0—0
Francis Winkly Ju^{r}	1	———
Saml Walliss & Aug^{s} Seveys Estate	}	40———
Paull Williams	1	4— 0—0
Benjn Greenlif	1	15— 0—0
Th^{o} Chanler	1	5— 0—0
Thom^{s} Green	1	———
Jeams Green	1	———
Deborah More's Son	1	———
Wm Stevens	1	4— 0—0
Josh^{a} Pray	1	———
Jno Winkly	1	4— 0—0
Jos Foy	1	———

Joseph Cutt	1	30— 0—0
John Lolly	1	8— 0—0
Joell More	1	6— 0—0
Sam[l] Greene	1	———
Eps Greene	1	2— 0—0
W[m] Pilloes	1	———
John Allin	1	———
Joseph Newmarch for Clarks Island		5.— 0—0
And[r] Grene	1	———
Sam[l] Amee	1	———
Jn[o] Smart	1	———
John Furnald Ju[r]	1	3— 0—0
Elihu Weeks	1	———
Sam[l] Lewis	1	———
Petter Lewis Ju[r]	1	———
Rich[d] Fenix Ju[r]	1	———
Wm Lewis	1	———
Wm Simson	1	———
Simson Furnald	1	———
Thom[s] Batson	1	———
Sam[l] Wilson	1	22— 0—0
Thom[s] Bryant	1	———
W[m] Weeks	1	6— 0—0
Nath[l] Sparhawk Esq as guardian to his Children for money at Interest		600— 0—0

Lady Mary Pepperrell and Nathaniel Sparhawk, Esq., were the only persons who had a valuation for "Faculty." They each had £40 0 0.

A Perfecting List for the Year 1760 for that Part of The Town Called the Middle Parish in Kittery the first Day of September.

	Polls	Total Value
Cap[n] W[m] Wentworth	1	£60— 0—0

Richd Pope	1	29—11—0
Ebenezer Leach	1	18— 0—0
Deacon Thomas Cutt and sons Thos & Robt	3	66— 0—0
Henry Benson	1	32— 0—0
Zachriah Knock	1	9—12—0
Widow Keziah Gowell	0	11—15—0
John Fernald Tertius	1	13— 5—0
Benjamin Ramick	1	6—18—0
Hezekiah Staple	1	———
Timothy Hanscom	1	42—14—0
Deacon Benjn Fernald	2	59—14—0
George Fernald	1	3— 0—0
Widow Mary Dennet	1	30—12—0
John Dennet	2	28—18—0
Robert Cole	2	6—10—0
John Dennet Tertius	1	———
Abner Cole	1	10—10—0
Asahel Cole	1	8—10—0
Jonathan Spinney	1	10—10—0
Nathl Fernald Junr & Son Timothy	2	30—11—0
Widow Anne Cottel	1	6—10—0
Richard Carter	1	6—16—0
John Adams and Son Mark Adams	2	55—19—0
John Adams Junr	1	———
Samuel Rice	3	48— 0—0
Ruth Marr	—	7—10—0
Samuel Johnson	1	36—11—0
William Roges	1	34— 0—0
John Tapley	2	4— 0—0
Jonathan Mendum	2	33— 0—0
John Godsoe	2	25— 0—0
John Marr	1	2— 0—0
Nathl Kene	2	42—10—0
Isaac Kene	1	7—12—0
Joseph Kene	2	26—12—0
Samuel Pickernail	2	23— 0—0

James Fernald	1	25—2—10
William Willson	1	38— 0—0
Nathl Fernald	1	22— 0—0
James Johnson	1	55—10—0
Tobias Fernald Junr	1	13— 0—0
Tobias Fernald	2	32— 0—0
Thomas Rogers	2	57—18—0
Thomas Rogers Junr	1	4— 0—0
John Rogers Junr	1	———
Ephriam Sherburn	2	24— 0—0
Samuel Monson	1	28— 0—0
Thomas Pettegrew	1	———
Joseph Manson	3	22— 0—0
William Willson Junr	2	15— 0—0
John Fernald 4^{d}	1	30— 0—0
Widow Abigail Fernald	—	4— 0—0
Robert Cutt	1	34— 0—0
Widow Mehitable Shepard	0	15— 0—0
Mary Shepard	1	1—10—0
Zaccheus Beal	2	15— 0—0
Benjamin Hammons	0	27— 0—0
Edmund Hammons	1	5— 0—0
David Willson	1	14— 0—0
Widow Judah Willson	0	14— 0—0
Arkles Fernald	2	5— 0—0
Nicholas & Jos. Weeks	2	50— 0—0
Charles Smith	2	32— 0—0
Thomas Hutchins	2	36— 0—0
Benjamin Hutchins	1	23— 0—0
Enoch Hutchins	2	24— 0—0
Samuel Weeks	1	4—10—0
Mark Hutchins	1	———
Josiah Hutchins	1	———
Samuel Haley	2	30— 0—0
Joseph Hutchins Junr	1	———
Samuel Haley for Gowen Willson Estate	—	7—10—0
John Haley	3	33— 0—0
Josiah Haley	1	———

Thomas Lewis	2	39— 0—0
Andrew Lewis	1	8— 0—0
Widow Katrine Marr	0	6— 0—0
John Hutchins	1	26—10—0
David Pope	1	———
Benjamin Willson	1	14— 0—0
Richard Pope Junr	1	8— 0—0
Edward Cutt	2	42— 0—0
Joseph Curtis	1	19— 0—0
Widow Mary Pettegrew	1	6— 0—0
Benjamin Willson Junr	1	4— 0—0
Samuel Fitts	2	———
Simeon Fitts	1	———
James Pickernail	1	4— 0—0
John Shapleigh	1	33—12—0
Widow Elizabeth Pettegrew	1	19—10—0
Richard Fowell	1	———
John Alless	1	9— 0—0
John Weymouth	1	———
David Mendum of Portsmouth	—	3— 0—0
Widow Sarah Clough	—	6— 0—0
Henry Benson Junr	1	———
John Peters	2	2— 0—0
Cap^{n} John Wentworth	1	3— 0—0
John Stevens	1	2— 0—0
Job Tapley	1	2— 0—0
William Tapley	1	———

For "Faculty" Widow Mary Dennet had £15 12 0.

A Perfecting List of the Polls and Estates in the Lower Part of the upper Parish in Kittery for the year 1760.

	Polls.	Total Value.
John Spinney	3	£11—10—0
John Spinney Ju^{r}	1	———
Widow Abigail Spinney	0	12— 9—0
Edmond Spinney	1	10—10—0

John Tetherly	1	5—10—0
William Tetherly	1	6— 0—0
William Cottle	1	20— 0—0
Thomas Fernald	1	(Torn out)—10—0
Peter Dixon	3	42— 2—0
Isaac Remick	1	7—10—0
Joshua Remick	1	18— 0—0
Moses Fernald	1	6— 0—0
John Scriggen	1	1— 0—0
Paul Scriggen	2	1— 0—0
John Scriggen Jr	1	———
Widow Hannah King	0	9— 6—0
Amos Paul	1	24—13—0
Steven Field Jr	1	13—18—0
Noah Paul	1	1—10—0
Steven Paul	2	12— 6—0
Steven Field	0	12— 0—0
Joseph Field	1	41—10—0
Daniel Lydston	1	20—16—0
Waymon Lydston	1	15— 3—0
Samuel Remick	0	6—10—0
Nathl Remick	1	29— 5—0
Parker Foster	1	21— 0—0
John Remick	1	2—18—0
Mark Staple	1	2— 0—0
Soloman Staple	1	9— 0—0
Thoe Spinney	0	35— 0—0
Joseph Firnald	1	25— 0—0
Joseph Fernald Jr	1	14—16—0
Joshua Brooks	1	16—13—0
John Hanscom	1	20—16—0
Isaac Hill	0	5— 0—0
Capt. Peter Staple	1	44— 8—0
Peter Staple Junr	1	9— 8—0
George Rogers	3	26— 4—0
John Rogers	1	26— 4—0
John Dearing	1	18— 6—0
John Hammond	3	43— 0—0
Jonathan Hammond	1	32— 0—0

Andrew Green	1	4—10—0
Samuel Tobey	1	24—15—0
Stephen Tobey	1	28—13—0
Ephriam Libby & Son Ephriam	2	39—12—0
Sam^{ll} Libby	2	33— 1—0
Uriah Hanscom	1	———
Thomas Hanscom	1	20—18—0
Samuel Hanscom	1	10— 0—0
Thomas Hanscom Jr.,	1	11— 0—0
Abraham Cross	1	21—11—0
John Tobey	1	24—15—0
Aaron Hanscom	1	7—15—0
Joshua Staple	2	10— 0—0
Joseph Staple	2	24— 2—0
Joshua Staple Jr.	1	———
Joseph Staple Jr.	1	———
Widow Martha Libby	1	20— 0—0
Reuben Libby	1	18— 9—0
Matthew Libby	1	11—16—0
John Tobey Junr	1	2— 0—0
Noah Staple	1	11— 0—0
James Fogg	1	42— 6—0
James Fogg Jr	1	6— 0—0
George Hammond	1	37— 0—0
John Leighton	3	39— 0—0
Downing Woodman	1	31— 2—0
Joseph Hammond	2	45— 9—0
Samuel, Tobias and William Shapleigh	3	103—14—0
Thomas Hammond	1	———
Deac^{n} Wm Leighton	1	53—12—0
Wid^{w} Dorcas Shapleigh	2	102— 0—0
John Crocker	4	2— 0—0
Humphrey Scammon	2	10— 0—0
H^{y} Scammen for Odiornes farm	—	8— 0—0
Sam^{ll} Hill Jr	2	13— 8—0
Wid^{w} Patience More	1	1—10—0
Michal Kennard	0	7—10—0
Edward Kennard	1	8—18—0

Timothy Richardson	2	7— 0—0
Moses Hanscom	1	31—12—0
M[s] Hanscom for Moffetts Marsh	0	5— 0—0
Stephen Dixon	1	5— 0—0
Capt John Gowell	1	15— 0—0
Alexand[r] Shapleigh	1	23—16—0
John Brawn	1	0— 6—0
Will[m] Remick	1	4—10—0
John Seavey	1	4— 0—0
William Tetherly Jr	1	14—18—0
John Allen Jr	1	1—10—0
William Spinney	1	11—16—0
Samuel Kennard	1	1—10—0
Wid[w] Sarah Lydston	0	13— 0—0
Dennis Fernald	1	34— 0—0
Daniel Hanscom	1	11— 0—0
William Fernald	1	4—10—0
Joseph Hanscom	1	5—10—0
Gidion Knight	1	10— 5—0
Joseph Remick	1	1—10—0
Ichabod Remick	1	8— 0—0
Soloman Staple Jr	1	2— 0—0
Jacob Garland	1	3— 0—0
Samuel Pettegrew	1	4— 0—0
John Foster	1	3—10—0
Daniel Knight	2	9— 0—0
Enoch Remick	1	4—10—0
Jonathan Hanscom	1	4— 0—0
Joseph Paul	1	1—10—0
Jonathan Wittum	1	———
Daniel Toward	1	———
Wid[w] Elizab[h] Cole	1	1—10—0
Sipiran Marrener	1	———
William Mallalla	1	1—10—0
Ebenezer Hammond	1	———
Jeremiah Paul	0	5— 0—0
Isaac Reed	1	———
Isaac Reed Jr	1	———
David Staple	1	6— 2—0

Michal Kennard Jr	1	2—10—0
Benjn Welch	1	———
Tobias Leighton	1	———
John Brown	1	———
John Shapleigh	1	3— 0—0
John Hanscom Jr	1	———
Joshua Brook Jr	1	1—10—0
Joseph Hill Junr	1	1—10—0
Samuel Tobey Jr	1	———
Stephen Tobey Jr	1	2— 0—0
John Orr	1	———

A perfecting List of the Polls and Estates in the upper Precinct in Kittery for the Year 1760.

	Polls.	Total Value.
Daniel Brown	0	3—10—0
Saml Lord J^{r} of Berwick	—	12— 0—0
Jonath^{n} Hambleton of Berwick	—	9— 0—0
Samuel Shorey	—	26— 0—0
Daniel Furbush	—	16— 0—0
Wid^{w} Sarah Furbush	1	6— 0—0
Joseph Furbush	1	25—10—0
Joseph Furbush Jr	1	2— 0—0
John Ferguson	1	———
John Furbush	1	9— 0—0
James Ferguson & Son Daniel	3	53— 0—0
Wid^{w} Patience Neall	2	36— 0—0
Richd Thackerly Jr Berwick	—	6— 0—0
James Neall	2	31—15—0
Eben^{r} Hearl	1	25— 0—0
Saml Roberts	0	5— 0—0
Benjamin Hearl	1	6— 0—0
Daniel Emery	1	46— 0—0
Simon Emery	3	50— 0—0
Capt. Noah Emery	1	23— 0—0

Danl Emery Jr	1	3— 0—0
Japhet Emery	1	6— 0—0
Zachariah Emery	1	13— 0—0
Caleb Emery	1	30— 0—0
Danl Emery Tertius	2	11— 0—0
Samuel Emery	1	9— 0—0
John Emery	1	6— 0—0
James Emery	1	7— 0—0
Zachh Emery Junr	—	1—10—0
Capt. James Gowen	1	54— 0—0
Benjamin Goold	1	27— 0—0
Danl Goold	1	4— 0—0
Benjn Goold Junr	1	5— 0—0
Joshua Weed	1	12— 0—0
Simon Lord	1	24— 0—0
James Ferguson Junr	1	5— 0—0
John Lord Berwick	—	2— 0—0
John Lord Tertts Berwick	—	11— 0—0
William Hight Berwick	—	4— 0—0
John Frost Esq	2	77— 0—0
Widw Abigail Hubbard	—	16— 2—0
Capt Charles Frost	1	70— 0—0
Widw Sarah Frost	0	50— 0—0
Simon Frost Esqr	2	45— 0—0
Capt Nathan Bartlet	2	43— 0—0
Tobias Leightons Estate	—	6— 0—0
Widw Jane Tucker	—	12— 0—0
James Tucker	—	6— 0—0
Nathan Bartlet Jr	1	———
Doctr Edmd Coffin	1	24— 0—0
John Hd Bartlet	2	44—16—0
Richd Chick	1	24— 0—0
Thomas Chick	2	7—10—0
Isaac Chick	1	4— 0—0
Richd Chick Jr	1	———
James Smith	1	4— 0—0
William Smith Junr	1	2— 0—0
William Gowen	1	0— 0—0
William Gowen Jr	1	1—10—0

Robt Tidey	1	9— 8—0
James Davis	1	15— 0—0
Briant Davis	1	———
John Davis	1	14— 0—0
David & Nathl Clark	2	45— 5—0
Moses Wittum	1	6— 0—0
Gatensbey Wittum	2	21— 0—0
Peter Wittum Jr	1	6— 0—0
Azariah Nason	1	24— 0—0
Alexr Snow	1	7— 0—0
Timothy Wamouth	1	22— 0—0
Saml Stacey	1	24— 0—0
Widw Sarah Stacey	0	44— 0—0
John Tidey	—	23— 0—0
Joseph Goold Junr	1	35— 0—0
John Dennet Jr	1	18—10—0
Widw Abigail Dennet	—	11— 0—0
Susanna Dennet	—	3— 0—0
William Fry	1	25— 0—0
John Fry	1	4— 0—0
Ebenezer Fry	1	2— 0—0
Jonathan Fry	1	2— 0—0
Widw Sarah Fry	1	20— 0—0
Joseph Fry	2	15— 0—0
Elijah Allen	2	52— 0—0
Widw Mary Allen	—	6— 0—0
Widw Eliza Jinkins	—	11— 0—0
Widw Eliza Jinkins Jr	1	26— 0—0
John Morril	0	65— 0—0
Robert Morril	3	43— 0—0
Benja Hill	1	55— 0—0
John Hill	1	6— 0—0
Joseph Pilsberry	1	18— 0—0
Samuel Fernald	3	76— 0—0
John Stanly	1	14— 0—0
William Stanly	1	6— 0—0
Saml Fernald for Black Wills Estate		12— 0—0
Benjamin Patch	0	4— 0—0

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Benjamin Patch Jr	1	———
John Patch	1	6— 0—0
Paul Patch	1	9— 0—0
John Cator	2	14— 0—0
Capt Ichabod Goodwin	—	4— 0—0
Bryant Bredean	1	6— 0—0
Henry Simpson	—	12— 0—0
Joseph Kingsbury	—	10— 0—0
Samuel Hill Esqr	2	43— 0—0
Joseph Hill	1	20— 0—0
Capt Alexr Raitt	1	59—18—0
James Johnson	1	4— 0—0
Lemuel Gowen	—	7— 0—0
John Hodsdon for Moffatts Estate		8 —0—0
Surplus Mars for Moffatts		38— 0—0
Michael Vaughan		4— 0—0
Lady Mary Pepperll		11— 0—0
John Stanly for part of Lady Pepperrells Land		11— 0—0
Abraham Lord	2	22— 0—0
Caleb Emery for Esqr Benja Chadbourn Estate		10— 0—0
Eleazer Ferguson	1	0— 0—0
Eleazer Ferguson Jr	1	8— 0—0
Samuel Hill	1	18— 0—0
Michael Brawn	1	3— 0—0
Widw Hannah Furbush	1	7— 0—0
Jonathan Moore	1	2— 0—0
Timothy Bredean	1	3— 0—0
Jeremh Paul	—	6— 0—0
John Tetherly	1	15— 0—0
Philip Hubburd	0	3— 0—0
John Hickey	1	2— 0—0
Andrew Mace	1	2— 0—0
John Hammond	1	0— 0—0
John Warren	1	4— 0—0
Pepperrell Frost	1	2— 0—0
Lewis Fry	1	0— 0—0

John Frost Junr	1	0— 0—0
Henry Black	1	10— 0—0
Nathl Rogers	1	14— 0—0

On these lists women were given property valuation under the heading "Faculty," in addition to real and personal estates, and many men were doomed for their "Faculty Taxes." That tax was distinct from that on personal property. Since Maine became a State it has had no tax on faculty. Massachusetts has up to the present time. For the full meaning of the tax on faculty reference was made to an authority on such matters, Thomas Hills, Esq., of South Boston, Mass., and the following, dated January 20, 1899, is his answer to the inquiry:

In answer to yours of the 17th inst., I would say that all my investigations as to the faculty tax have satisfied me that it was intended to be a tax on ability — the power to earn money — and I can but think that the act of the assessors of Kittery of 1760 assessing the women of that town "a faculty tax" must have been an ignorant or arbitrary act not justified by law. Such failures to comply with what seems to be plain requirements of law are not uncommon in our day; as the Courts have ruled that many of the duties of the assessors, as defined by laws, are designed to produce uniformity and are directory, not mandatory; and a non-compliance with their provisions is not essential to the validity of a tax — and as it has also been held that a tax which was not assessed in the form required by law was nevertheless collectable. Much careless work can be found in the assessment lists of modern times which are presumably in better form than those of the last century.

The earliest definition of this tax I have met is in the law of the Colony of 1646, quoted by the Commissioners on Taxation, in the Mass. Report of 1875 (House Doc. 15 of that year) page 49—

"And for all such persons as, by the advantage of their acts and trades are more enabled to help bear the public charge than common laborers and workmen, as butchers, bakers, brewers, victualers, smiths, carpenters, taylors, shoemakers, joiners, barbers, millers and masons, with all other manual persons and artists, such are to be rated for returns and gains, proportionable unto other men, for the produce of their estates."

That in the early part of the 18th century faculty was not considered personal property may be inferred from the fact that the tax bill of Judge Sewall of Boston for 1726 which hangs in the office of the assessors of that city shows that he was taxed for "Personal Estate and faculty."

For several years I owned the tax return of Richard Gridley, the engineer who on the night of the 16th of June, 1775, staked out the line of the redoubt which the rebels defended the next day on Bunker Hill. I gave it away some time since. I think its date was 1780. The language of one of its items in the printed form called for a return of his income "from his trade or profession or gained by trading on the sea or land or arising from the necessities of the war." The call of the assessors of Boston to the inhabitants of that city in 1805 requires them to return "Income from profession, faculty, trade or employment, or gained by land or sea." I think you will find a good discussion of the subject by Judge Ames of the Supreme Judicial Court of Mass. in the case of Wilcox *v.* Middlesex, 103 Mass. 544.

The word "faculty" has in the revision of our laws dropped out of their text, but the faculty tax remains in Mass. The language now employed being that of Chapter II, Section 4, of the Public Statutes:

"Personal estate shall, for the purpose of taxation, include . . . . . so much of the income from a profession, trade or employment as exceeds the sum of two thousand dollars a year, and which has accrued to any person during the year ending on the first day of May of the year in which the tax is assessed, but no income shall be taxed which is derived from property subject to taxation."

Very truly yours,

THOMAS HILLS.

Wilcox *v.* Middlesex, 103 Mass. 544, referred to in the letter was a decision that it was legal to tax a member of a firm for his income above two thousand dollars for the year, after a tax had been assessed on the firm's stock on hand.

These original perfecting lists are owned by the Maine Historical Society.

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